IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 32450 of 2006(K)

PETITIONER:

K.RAMACHANDRA PAI,
M/S. PERIYAR POLYMER PRODUCTS,
V/710, INDUSTRIAL DEVELOPMENT AREA,
MUPPATHADAM P.O., ALUVA-683 110.

BY ADV. SRI.N.NAGARESH
SRI.BINU PAUL

RESPONDENTS:

1. GENERAL MANAGER,
DISTRICT INDUSTRIES CENTER, ERNAKULAM.

2. CHAIRMAN (DISTRICT COLLECTOR),
DISTRICT LEVEL COMMITTEE FOR GRANT OF
TAX EXEMPTION FOR SSI UNITS,
CIVIL STATION, KAKKANAD, KOCHI.

3. SALES TAX OFFICER,
NORTH PARAVOOR.

4. STATE OF KERALA, REPRESENTED BY
ITS SECRETARY, DEPARTMENT OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

Addl. 5. THE STATE LEVEL COMMITTEE FOR GRANT OF TAX
EXEMPTION FOR SSI UNITS, REPRESENTED BY ITS
CONVENOR, DIRECTOR OF INDUSTRIES & COMMERCE,
VIKAS BHAVAN, THIRUVANANTHAPURAM.\

(ADDL.R5 IS IMPLEADED AS PER ORDER DTD. 20/12/2006
IN I.A.NO.17581/2006).

BY GOVT.PLEADER SRI JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C).NO.32450 OF 2006

Dated this the 20th day of December, 2006

JUDGMENT

Petitioner is an assessee under the K.G.S.T. Act. He set up a Small Scale Industrial Unit. He sought for exemption, which was declined at the time of filing the writ petition, though he did not file an appeal against the said order. Subsequently, the petitioner has produced Ext.P13 appeal memorandum. The limited prayer made in this writ petition is for a direction to the Appellate Authority to consider Ext.P13 and dispose of the same in accordance with law.

2. Heard the learned Government Pleader also.

3. In the factual situation, there will be a direction to the Appellate Authority to consider Ext.P13 and dispose of the same in

accordance with law, after affording an opportunity of being heard to the petitioner.

Writ Petition is disposed of as above.

P.R.RAMAN,
JUDGE.

kcv.
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